CONFIDENTIAL TREATMENT REQUESTED Exhibit 2

CYANURIC ACID POWDER NDS 00290

	May 1982 Oct 1982	Nov 1982 Apr 1983	May 1982 Apr 1983
Cost of Materials Wet Cyanuric Acid	₩294,373	₩274,277	₩568,650 1/
Direct Labor	4,681	5,164	9,845
Factory Overhead			
Variable	10,867	11,376	22,243
Fixed	8,138	12,108	20,246
Subtotal	19,005	23,484	42,489
Cost of Materials, Labor and Factory Overhead	₩318,059	₩302,925	₩620,984
Amount of Production	2,730,044 kg	2,632,873 kg	5,367,917 kg
Per Unit (kilogram) Cost of Materials, Labor and Factory Overhead	₩116.503/kg	₩115.055/kg	₩115.792/kg
Adjustments 2/	(0.187/kg)	0.772/kg	0.284/kg
Cost of Manufacturing	₩116.316/kg	₩115.827/kg	₩116.076/kg
Packing Costs	4.122/kg	5.364/kg	4.756/kg
GSA Expenses	14.968/kg	16.127/kg	15.478/kg
Financing Expenses	9.257/kg	8.441/kg	8.806/kg
Cost of Production	₩144.663/kg	₩145.959/kg	₩145.116/kg

1/ '000s omitted on all numbers except in the case of the Amount of Production and data expressed in terms of yen per kilogram (₩/kg).

2/ Adjustments due to weighted average re-evaluation of carry-over inventory from prior semi-annual periods.

AX-263-A

DEFENDANT'S

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